

2004 FR-800A Sales and Use Tax Annual Return Booklet

What's New?

- *Final return indicator added*
- *QHTC indicator added*
- *New lines to show QHTC exempt sales*
- *Change of address and final report forms eliminated*

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

File Electronically Today!

www.cfo.dc.gov/otr

Need assistance?

File or pay online: www.cfo.dc.gov/otr

Get tax forms

Download forms at www.cfo.dc.gov/otr

Request forms by fax: 202-727-4TAX(4829) (option 1)

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

941 North Capitol St NE Lobby
8:15 am–4:30 pm

Recorder of Deeds Building

515 D St NW Lobby
8:30 am–4:30 pm

Penn Branch

3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays & Thursdays

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Wilson Building

1350 Pennsylvania Av NW
7 am–7 pm

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

MLK Jr Memorial Library

901 G St NW
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31–April 14 - 8:15 am–6 pm; April 15 - 8:15 am–8 pm
Monday–Friday

Ask tax questions; get free tax preparation help

Visit our Walk-In Center, 941 North Capitol St NE 1st floor

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31–April 14 - 8:15 am–6 pm
Monday–Friday
April 15 - 8:15 am–8 pm

Saturdays

April 2 & 9 - 9 am–1 pm

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours

8:15 am–4:30 pm Tuesdays & Thursdays

Do you need help with this form? Come to our Walk-In Center, at 941 North Capitol St NE.

Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 North Capitol St NE，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까?
202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오.
귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

Annual Sales and Use Tax Return

Filing Period and Due Dates

Your return is due by January 20th of the year after the tax year being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. You must file a return, even if you did not make any sales or no sales or use tax is due. Otherwise, you will receive a delinquency notice.

NOTE: If your monthly sales and use tax liability is consistently \$100 or more, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX (4829) to change your filing frequency to monthly. If your liability exceeds \$25,000 in a month, you must file electronically, see www.cfo.dc.gov/etsc.

Final Return

If this is your final return, fill in the “final return” oval on the return.

Forms

This booklet has all the forms and instructions you need. It is mailed to each registered taxpayer except those that file electronically or on a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

NAICS Business Activity Code

Please refer to FR-500 Combined Business Tax Registration Application booklet for a list of NAICS codes. They are also available on our website - www.cfo.dc.gov/otr.

Payments

Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-800A and the tax year on your check or money order. Make it payable to the DC Treasurer and mail it with your return to: Office of Tax and Revenue, PO Box 96384, Washington, DC 20090. You may pay at any branch of the Wachovia Bank in DC. You may also pay electronically—see our website www.cfo.dc.gov/otr.

Dishonored Checks

You will be charged \$65 for any dishonored check you send to us.

Exempt and/or Nontaxable Sales

- Sales to the United States or the DC Government or any of their instrumentalities;
- Sales to a semipublic institution with a DC Certificate of Exemption (FR-551);
- Sales to a purchaser who provides you with a DC Certificate of Resale (FR-368);
- Sales delivered to a purchaser outside DC; and
- Certain sales in DC by a Qualified High Technology Company (QHTC) and certain sales to a QHTC. *Fill in the QHTC oval, attach a copy of the QHTC-CERT form and enter the amount in Column B, Line 13, QHTC exempt sales.*

NOTE: Charitable organizations must collect and pay sales tax on taxable items only.

Tax Rates

- The 5.75% rate applies to:
 - Sales of tangible property delivered in DC;
 - Rentals or leases of tangible personal property, except rentals of textiles to residential users;
 - Sales of newspapers and publications;
 - Sales of food or drinks sold through vending machines;
 - Sales of certain services: real property maintenance, landscaping, employment, personnel placement, data processing, information, production, fabrication or printing, repairs or alterations of tangible personal property, copying, photocopying, duplicating, or mailing, delivery and laundering, dry cleaning, or pressing, unless the service is performed by coin-operated equipment;
 - Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, “900,” “976,” “915,” and other “900” type telecommunication services, telephone answering services, and coin-operated telephone services. These services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts or the toll telecommunication tax;
 - Admissions to certain public events, for more details, see publication FR-379, *General Information: Sales and Use Taxes* (see www.cfo.dc.gov/otr);
 - Sales of local telephone service, gas, oil and electricity for commercial use; and
 - Sales of solid fuel or steam.
- The 9% rate applies to sales of alcoholic beverages sold for consumption off the premises.
- The 10% rate applies to:
 - All sales of food and drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and similar places of business. This includes food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint;
 - Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;
 - Sales of alcoholic beverages sold for consumption on the premises; and
 - Sales of prepaid telephone calling cards.
- The 12% rate applies to charges for parking, storing, or keeping motor vehicles or trailers.
- The 14.5% rate applies to charges for rooms, lodgings, or accommodations furnished to transients.

Rules for Reporting Sales and Use Taxes

You must charge and collect tax on the actual selling price. Report cash, credit and charge sales, including conditional sales, for the period each sale took place, even if you have not collected part of the sale.

Do not deduct:

- Refunds you issued for previously reported sales, see Claim for Refund of Sales and Use Tax (FR-331) for detailed instructions on how to claim overpayments.
- Amounts for any sale of property that was later repossessed.

You may deduct bad debts. Subsequent collections of bad debts must be reported in full in the period that you collect them. Expenses incurred in collecting bad debts are not deductible. (See: Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th St NW # 520S, Washington DC 20001-2714.)

Criminal Penalties

You will be penalized if you are required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act, and —

- You fail to timely file the return or report. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect; or
- You willfully fail to timely file the return or report. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- You willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay over a tax; you are subject to other penalties (see DC Code §47-4101 and 4102).

These penalties are in addition to penalties for false statements under DC Code §22-2405 and any other penalties provided in the Sales and Use Tax Act. Corporate officers may be held personally liable for the payment of taxes owed if not paid to DC.

Penalty and Interest Charges

OTR will charge —

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25% of the tax due.
- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily on a late payment.
- A civil fraud penalty of 75%.

Use Tax Reporting

You must report the cost of all personal property and taxable services used or consumed by you in DC for sales tax that has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale and withdrawn from

stock for personal use or for use in the conduct of your business. QHTC filers do not need to report use tax on certain purchases.

Overpayment of Sales or Use Tax

You cannot claim credit on your FR-800A for an overpayment of sales or use tax from a prior year. To claim this overpayment credit you must file a Claim for Refund of Sales and Use Tax (FR-331). If you need more information, please call (202) 727-4829. For tax forms, call (202) 442-6546 or visit www.cfo.dc.gov/otr.

Amended Returns

You can correct a previously filed return by filing an amended return. Fill in the Amended return oval and show the corrected figures. All amended returns requesting a *refund* must be accompanied by the Form FR-331.

Use Tax

Line 1, Taxable at 5.75%: In Column B enter the Taxable amount of all items or services you used in DC for the year being reported and on which you have not previously paid a sales tax to any state. Multiply the amount by .0575 and enter the result on Line 1C.

Line 2, Taxable at 9%: In Column B enter the Taxable amount of alcoholic beverages used by you in DC for the year being reported and on which you have not previously paid a sales tax to any state. Multiply the amount by .09 and enter the result on Line 2C.

Line 3, Taxable at 10%: In Column B enter the Taxable amount of all food and drinks used or consumed in DC, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the year being reported and on which you have not previously paid a sales tax to any state. Multiply the amount by .10 and enter the result on Line 3C.

Line 4, enter the amount exempt from use tax if you are a certified QHTC. Fill in the QHTC oval and attach a copy of your QHTC-CERT form.

Line 5, Total use tax: Add Lines 1C, 2C and 3C and enter the result on Line 5C.

Sales Tax

Line 6: Taxable at 5.75%. In Column B enter the amount of all sales taxed at 5.75% for the year being reported. Multiply the amount by .0575 and enter the result on Line 6C.

Line 7: Taxable at 9%. In Column B enter the amount of all sales taxed at 9% for the year being reported. Multiply the amount by .09 and enter the result on Line 7C.

Line 8: Taxable at 10%. In Column B enter the amount of all sales taxed at 10% for the year being reported. Multiply the amount by .10 and enter the result on Line 8C.

Line 9: Taxable at 12%. In Column B enter the amount of all sales taxed at 12% for the year being reported. Multiply the amount by .12 and enter the result on Line 9C.

Line 10: Taxable at 14.5%. In Column B enter the amount of all sales taxed at 14.5% for the year being reported. Multiply the amount by .145 and enter the result on Line 10C.

Line 11, Column B. Add all entries on Lines 6B–10B and enter as the Total taxable sales.

Line 11, Column C. Add the entries on Lines 6C–10C and enter the total as Total sales tax.

Line 12, Column B. Enter your Total exempt sales for the sales year being reported. Include the QHTC exempt sales amount from Line 13B. If you have QHTC exempt sales, fill in the QHTC oval and attach a copy of your QHTC-CERT form.

Line 14, Column B. Add Lines 11B and 12B and enter the total.

Line 15, Column C. Add Lines 5C (Total use tax) and 11C (Total sales tax), enter the Tax due.

Lines 16 and 17, Column C. Enter penalty and/or interest due.

Line 18, Column C. Add Lines 15C, 16C and 17C, enter the Total amount due.

2004 FR-800A Sales and Use Tax Annual Return



Taxpayer Identification Number

Fill in: ☐ if FEIN

Fill in: ☐ if Amended return

OFFICIAL USE ONLY

Fill in: ☐ if SSN

Fill in: ☐ if this is the final return.

Business name

Fill in: ☐ if certified Qualified High Technology Company (QHTC)

Mailing address line 1 Fill in ☐ if this is your first return or your address changed from your last return

Account identification number

Mailing address line 2

NAICS code

Due date

City

State

Zip Code

File a return even if no sales were made or no sales or use tax is due.

Column A Description	Column B — Taxable amount	Tax Rate	Column C — Tax due — multiply column B by tax rate, enter here
1. Use Taxable at 5.75% 1B	\$	X .0575	1C \$
2. Use Taxable at 9% 2B	\$	X .09	2C \$
3. Use Taxable at 10% 3B	\$	X .10	3C \$
4. QHTC exempt purchases excluded from Line 1B 4B	\$		
5. Total use tax (Add Lines 1C, 2C, and 3C)			5C \$
6. Sales Taxable at 5.75% 6B	\$	X .0575	6C \$
7. Sales Taxable at 9% 7B	\$	X .09	7C \$
8. Sales Taxable at 10% 8B	\$	X .10	8C \$
9. Sales Taxable at 12% 9B	\$	X .12	9C \$
10. Sales Taxable at 14.5% 10B	\$	X .145	10C \$
11. Total taxable sales (Add Lines 6B–10B). 11B	\$	11. Total sales tax (Add Lines 6C–10C). 11C	\$
12. Total exempt sales (include Line 13B) 12B	\$		
13. QHTC exempt sales 13B	\$	15. Tax due (Add Lines 5C and 11C) 15C	\$
14. Total sales (Add Lines 11B and 12B) 14B	\$	16. Penalty 16C	\$
		17. Interest 17C	\$
		18. Total amount due (Add Lines 15C–17C) 18C	\$

**PLEASE
SIGN
HERE**

Under penalties of law, I declare that this return is correct, to the best of my knowledge.
Declaration of paid preparer is based on all the information available to the preparer.

Telephone Number of Person to Contact

Taxpayer's signature

Title

Date

Paid Preparer's FEIN, SSN or PTIN

Preparer's signature (if other than taxpayer)

Date

Firm name

Firm address

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800A" and tax year on your payment.
Mail return and payment to: Office of Tax and Revenue, PO Box 96384, Washington DC 20090.

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